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Tabulation of CPAs as of August 1, 1989

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**TABULATION OF CPAs
as of August 1, 1989**

Compiled by the American Institute of Certified Public Accountants

(Data based on members residing or having
a place of business within the state)

STATE	<u>A I C P A</u>		<u>STATE SOCIETY</u>		<u>NET MEMBERSHIP GAIN</u>			
	<u>M E M B E R S</u>		<u>M E M B E R S</u>		<u>1989 OVER 1988</u>			
	1989	1988	1989	1988	<u>AICPA</u>		<u>STATE SOCIETY</u>	
					#	%	#	%
AL	2,907	2,761	2,631	2,700	146	5.3	-69	-2.6
AK	608	626	530	555	-18	-2.9	-25	-4.5
AZ	4,236	4,076	3,525	3,242	160	3.9	283	8.7
AR	2,085	2,029	2,130*	2,071	56	2.8	59	2.8
CA	28,766	27,031	27,540	27,231	1,735	6.4	309	1.1
CO	5,826	5,729	6,091(1)	5,760	97	1.7	331	5.7
CT	5,715	5,441	4,406(2)	4,233	274	5.0	173	4.1
DE	674	618	516	465	56	9.1	51	11.0
DC	1,184	1,164	3,020*	2,989	20	1.7	31	1.0
FL	15,011	14,172	14,951	14,295	839	5.9	656	4.6
GA	6,945	6,432	7,304	7,157	513	8.0	147	2.1
GU	40	42	42	46	-2	-4.8	-4	-8.7
HI	1,333	1,315	1,272	1,191	18	1.4	81	6.8
ID	1,012	977	983	973	35	3.6	10	1.0
IL	18,511	17,499	20,295(3)	19,445	1,012	5.8	850	4.4
IN	4,687	4,458	5,555	5,400	229	5.1	155	2.9
IA	2,407	2,317	2,817	2,679	90	3.9	138	5.2
KS	2,847	2,746	1,889	1,924	101	3.7	-35	-1.8
KY	2,806	2,633	2,912(4)	2,783	173	6.6	129	4.6
LA	4,523	4,484	4,622	4,478	39	0.9	144	3.2
ME	781	709	520	635	72	10.2	-115	-18.1
MD	7,366	6,887	7,381(5)	6,912	479	7.0	469	6.8
MA	6,933	6,661	6,747(6)	6,678	272	4.1	69	1.0
MI	9,012	8,465	10,063(7)	9,559	547	6.5	504	5.3
MN	5,714	5,511	7,024(8)	6,702	203	3.7	322	4.8
MS	1,781	1,695	2,100	1,975	86	5.1	125	6.3
MO	5,183	5,000	5,592(9)	5,108	183	3.7	484	9.5
MT	908	900	991(9)	1,054	8	0.9	-63	-6.0
NE	1,572	1,527	1,930	1,877	45	3.0	53	2.8
NV	1,136	1,084	935	904	52	4.8	31	3.4
NH	961	901	845	661	60	6.7	184	27.8
NJ	14,400	13,250	10,735(10)	10,012	1,150	8.7	723	7.2
NM	1,238	1,206	1,110(11)	1,227	32	2.7	-117	-9.5
NY	23,367	22,527	26,487(12)	25,512	840	3.7	975	3.8
NC	6,338	5,923	5,963(1)	5,643	415	7.0	320	5.7
ND	624	600	866(9)	819	24	4.0	47	5.7
OH	10,275	9,683	11,396	10,794	592	6.1	602	5.6
OK	4,126	4,060	4,593(13)	4,466	66	1.6	127	2.8

STATE	<u>A I C P A</u>		<u>STATE SOCIETY</u>		<u>NET MEMBERSHIP GAIN</u>			
	<u>M E M B E R S</u>		<u>M E M B E R S</u>		<u>1989 OVER 1988</u>			
	1989	1988	1989	1988	<u>AICPA</u>		<u>STATE SOCIETY</u>	
					#	%	#	%
OR	3,114	2,965	3,097 (14)	3,453	149	5.0	-356	-10.3
PA	12,769	12,003	13,539 (12)	13,119	766	6.4	420	3.2
PR	1,075	826	1,900	1,568	249	30.1	332	21.1
RI	1,018	972	1,109	1,009	46	4.7	100	9.9
SC	2,266	2,133	1,989 (9)	1,862	133	6.2	127	6.8
SD	508	485	385	369	23	4.7	16	4.3
TN	4,717	4,524	4,285	4,069	193	4.3	216	5.3
TX	24,335	23,964	28,131 (15)	26,748	371	1.5	1,383	5.2
UT	1,904	1,851	1,677 (16)	1,613	53	2.9	64	4.0
VT	487	444	431 (17)	415	43	9.7	16	3.9
VI	28	29	21	21	-1	-3.4	0	0.0
VA	7,490	6,974	4,264 (18)	4,221	516	7.4	43	1.0
WA	5,362	5,047	5,874	5,660	315	6.2	214	3.8
WV	1,056	1,032	1,097	1,004	24	2.3	93	9.3
WI	4,528	4,257	5,265 (19)	5,402	271	6.4	-137	-2.5
WY	397	398	339 (5)	345	-1	-0.3	-6	-1.7
<u>U.S.:</u>	284,892	271,043	291,712	281,329	13,849	5.1	10,383	3.7
<u>FOREIGN:</u>	1,467	1,267	-	-	200	15.8	-	-
<u>TOTAL:</u>	286,359	272,310	291,712	281,329	14,049	5.2	10,383	3.7

*Represents total number of state society members, since society does not maintain a separate list of members residing or having a place of business within the state.

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|-------------------|--------------------|
| (1) as of 8/17/89 | (11) as of 8/23/89 |
| (2) as of 8/7/89 | (12) as of 8/15/89 |
| (3) as of 5/31/89 | (13) as of 8/2/89 |
| (4) as of 8/31/89 | (14) as of 8/10/89 |
| (5) as of 8/21/89 | (15) as of 7/31/89 |
| (6) as of 8/30/89 | (16) as of 4/1/89 |
| (7) as of 7/1/89 | (17) as of 9/11/89 |
| (8) as of 8/16/89 | (18) as of 8/8/89 |
| (9) as of 8/9/89 | (19) as of 9/1/89 |
| (10) as of 9/8/89 | |